

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York, 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:
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DELPHI CORPORATION, et al.,	:
	:
Debtors.	:
	:
----- X	

Chapter 11
Case No. 05-44481 (RDD)
(Jointly Administered)

JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 1880
(Liquidity Solutions Inc)

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Liquidity Solutions Inc ("Liquidity Solutions Inc") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 1880 (Liquidity Solutions Inc) (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on February 06, 2006, Valmark Industries filed proof of claim number 1880 against Delphi Medical Systems Colorado Corporation, which asserts an unsecured non-priority claim in the amount of \$60,748.63 (the "Claim").

WHEREAS, on February 15, 2007, the Debtors objected to the Claim pursuant to the Debtors' Ninth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification ("Ninth Omnibus Claims Objection") (Docket No. 6968) (the "Objection").

WHEREAS, on March 14, 2007 Liquidity Solutions filed its response to the Objection (Docket No. 7220) (the "Response").

WHEREAS, on September 29, 2006, Valmark Industries assigned its interest in the Claim to Liquidity Solutions Inc pursuant to a Notice of Transfer (Docket No. 5236).

WHEREAS, to resolve the Objection with respect to the Claim, Delphi Medical Systems Colorado Corporation and Liquidity Solutions Inc have agreed to enter into this

Stipulation.

WHEREAS, pursuant to the Stipulation, Delphi Medical Systems Colorado Corporation acknowledges and agrees that the Claim shall be allowed against Delphi Medical Systems Colorado Corporation in the amount of \$60,577.03.

WHEREAS, Liquidity Solutions Inc acknowledges that it has been given the opportunity to consult with counsel before executing this Stipulation and is executing such Stipulation without duress or coercion and without reliance on any representations, warranties, or commitments other than those representations, warranties, and commitments set forth in this Stipulation.

WHEREAS, Delphi Medical Systems Colorado Corporation is authorized to enter into this Stipulation either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Liquidity Solutions Inc stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$60,577.03 and shall be treated as an allowed general unsecured non-priority claim against the estate of Delphi Medical Systems Colorado Corporation.

2. The Response to the Objection with respect to this Claim only shall be deemed withdrawn with prejudice.

So Ordered in New York, New York, this 11th day of January 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

John Wm. Butler, Jr.

John K. Lyons

Ron E. Meisler

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

333 West Wacker Drive, Suite 2100

Chicago, Illinois 60606-1285

(312) 407-0700

/s/ Jim Yenzer

Liquidity Solutions Inc

By: Jim Yenzer

Address: One University Plaza, Ste 312

Hackensack, New Jersey 07601

Phone: (201) 968-0001

Email: jyenzer@liquiditysolutions.com

- and -

Kayalyn A. Marafioti

Thomas J. Matz

Four Times Square

New York, New York 10036

(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

**TO BE COMPLETED ONLY IF THE PARTY SIGNING THIS STIPULATION IS NOT
THE SAME PARTY WHO FILED THE RESPONSE TO THE OBJECTION:**

As referenced on page 2 of the this Stipulation, Liquidity Solutions, who filed the Response referred to on page 2 of this Stipulation, hereby consents to and authorizes the withdrawal with prejudice of the Response with respect to this Claim only.

Name of Party Who

Filed Response:: Liquidity Solutions

By: /s/ Dana Kane

Name: Dana Kane

Title: In House Counsel

Date: December 19, 2007